

**UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF NEW YORK**

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**IN RE SATYAM COMPUTER SERVICES  
LIMITED SECURITIES LITIGATION.**

**This document applies to:  
1:10-cv-02877-BSJ**

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**1:09-md-2027-BSJ**

**ECF Case**

**MEMORANDUM OF LAW IN SUPPORT OF  
ABERDEEN CLAIMS ADMINISTRATION, INC.'S,  
MOTION TO AMEND FIRST AMENDED COMPLAINT**

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Plaintiff, Aberdeen Claims Administration, Inc., Trustee for Aberdeen Claims Trust and Aberdeen Claims Trust II (“Aberdeen”), respectfully submits this memorandum in support of its Motion to Amend Aberdeen’s First Amended Complaint in the above-captioned matter pursuant to Federal Rule of Civil Procedure 15(a).

Class Plaintiffs filed a motion seeking to amend their Consolidated Class Action Complaint on December 14, 2010 (docket 241). Therein, they indicated that they had received from Defendant Satyam new documents that supported amendment of their pleading. They received those documents in September 2010. Largely on account of what was contained in these newly-discovered documents, the Class Plaintiffs’ proposed to amend their complaint by, among other things, adding a Section 20(a) claim against a new Defendant, PricewaterhouseCoopers LLP (“PwC USA”).

Aberdeen received those same documents from Defendant Satyam only seven business days ago. Aberdeen’s review of those documents makes clear that PwC USA, in addition to the Defendants already named herein, bears liability for the losses at issue in this case. As a result, Aberdeen seeks leave to amend its pleading to, among other things, add claims against PwC USA as a defendant. Attached hereto as Exhibit A is Aberdeen’s proposed Second Amended Complaint.<sup>1</sup>

Class Plaintiffs have, in their motion to amend, ably demonstrated to the Court that amendment is proper in light of the new information that Defendant Satyam has only

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<sup>1</sup> Aberdeen does not believe that any statute of limitations defense is available to PwC USA. Nonetheless, out of an abundance of caution, Aberdeen sought PwC USA’s agreement that the statute of limitations for any claims against it would be tolled for a period of 30 days, during which time Aberdeen could complete its evaluation of the documents recently received from Satyam and make a single filing with this Court respecting amendment. PwC USA would not so agree. Aberdeen thus files this motion out of an abundance of caution, anticipating that it may supplement both this memorandum and its proposed Second Amended Complaint within thirty (30) days, upon completion of its evaluation of the documents recently obtained from Satyam.



recently disclosed. That same information, as noted above, has now been provided to Plaintiff Aberdeen, and Aberdeen seeks leave to amend under Rule 15 for the same substantive reasons as Class Plaintiffs. Thus, in order not to burden the Court with unnecessary duplicative briefing, Aberdeen joins in and incorporates herein by reference the arguments set forth in Lead Plaintiffs' Memorandum of Law in Support of Their Motion for Leave to Amend the Consolidated Class Action Complaint Pursuant to Rule 15(a) (docket 242).

Respectfully submitted,

/s/ Keith R. Dutil

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Dated: January 7, 2011